This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Previously Presented) A process for preparing a mixture of sorbitol fatty acid esters and sorbitol anhydride fatty acid esters comprising the step of:

reacting a reaction mixture which is essentially free from water, comprising sorbitol and at least one free fatty acid, wherein the molar ratio of free fatty acid to sorbitol is at least 7:1, at a temperature and for a time sufficient to effect an average degree of sorbitol hydroxyl substitution of from about 3 to about 5.5 fatty acid groups per sorbitol molecule, thereby forming an esterified reaction product mixture comprising sorbitol fatty acid esters and sorbitol anhydride fatty acid esters.

2. (Previously Presented) The process of claim 1, wherein said reaction mixture further comprises an esterification catalyst.

3. (Previously Presented) The process of claim 2, wherein said esterification catalyst is selected from the group consisting of alkali metal soaps, alkaline earth metal soaps, inorganic acids, carboxylic acids, polycarboxylic acids, and salts, oxides and hydroxides of alkali metals, alkaline earth metals, transition metals, aluminum, and zinc.

4. (Previously Presented) The process of claim 2, wherein said esterification catalyst is an alkali metal soap.

5. (Previously Presented) The process of claim 1, wherein said average degree of sorbitol hydroxyl substitution is about 4.0 to about 5.5 fatty acid groups per sorbitol molecule.

6. (Previously Presented) The process of claim 1, wherein the molar ratio of free fatty acid to sorbitol is from about 7:1 to about 15:1.

7. (Previously Presented) The process of claim 1, wherein the molar ratio of free fatty acid to sorbitol is from about 7:1 to about 12:1.

8. (Previously Presented) The process of claim 1, wherein said reaction mixture is reacted at a temperature of from about 170 to about 260°C.

9. (Previously Presented) The process of claim 1, wherein said reaction mixture is reacted at a temperature of from about 170 to about 190°C.

10. (Previously Presented) The process of claim 1, wherein said reaction mixture is reacted for a time of from about one half to about 24 hours.

11. (Previously Presented) The process of claim 1, wherein said reaction mixture is reacted for a time of from about 2 to about 8 hours.

12. (Previously Presented) The process of claim 4, wherein said alkali metal soap catalyst is formed *in situ* from an alkali metal compound and the at least one free fatty acid present in said reaction mixture.

13. (Previously Presented) The process of claim 4, wherein said alkali metal soap catalyst is formed prior to said reacting step in a preliminary step comprising heating a mixture of an alkali metal compound and at least one free fatty acid.

14. (Previously Presented) The process of claim 12, wherein said alkali metal compound is selected from the group consisting of potassium hydroxide, potassium carbonate, sodium hydroxide, sodium carbonate, sodium bicarbonate, and mixtures thereof.

15. (Previously Presented) The process of claim 13, wherein said alkali metal compound is selected from the group consisting of potassium hydroxide, potassium carbonate, sodium hydroxide, sodium carbonate, sodium bicarbonate, and mixtures thereof.

16. (Previously Presented) The process of claim 4, wherein said alkali metal soap catalyst is present in an amount ranging from about 0.3 mole to about 1.4 mole, per mole of sorbitol present in the reaction mixture.

17. (Previously Presented) The process of claim 1, wherein said at least one free fatty acid is selected from the group consisting of acetic, propionic, butyric, caproic, caprylic, pelargonic, capric, undecanoic, lauric, myristic, palmitic, oleic, elaidic, myristoleic, palmitoleic, ricinoleic, erucic, stearic, arachidic, behenic, linoleic, linolenic, eleostearic, arachidonic acids, and mixtures thereof.

18. (Previously Presented) The process of claim 1, wherein said at least one free fatty acid is obtained from non-hydrogenated, partially hydrogenated and hydrogenated oils selected from the group consisting of soybean oil, safflower oil, sunflower oil, sesame oil, peanut oil, corn oil, olive oil, rice bran oil, canola oil, rapeseed oil, shea nut oil, babassu nut oil, coconut oil, palm kernal oil, cottonseed oil, palm oil, cocoa butter, cohune oat, tacum ucuhuba, butterfat, tallow, lard, and mixtures thereof.

19. (Previously Presented) The process of claim 1, wherein said at least one free fatty acid is essentially free of oxidative degradation products.

20. (Previously Presented) The process of claim 1, wherein the reaction mixture further comprises an absorbent selected from the group consisting of activated carbon and clay.

21. (Previously Presented) The process of claim 1, further comprising the steps of:

separating unreacted free fatty acid from said esterified reaction product,

removing oxidative degradation products from the unreacted free fatty acid, and

recycling the unreacted free fatty acid free of oxidative degradation products to the reaction mixture.

22. (Previously Presented) The process of claim 21, wherein vacuum distillation is used to remove the oxidative degradation products from the unreacted free fatty acid.

23. (Previously Presented) The process of claim 19, wherein the reaction products exhibit a Lovibond red scale color of about 5 or less.

24. (Previously Presented) The process of claim 19, wherein the reaction products exhibit a Lovibond red scale color below about 1.5.